

REGISTERED NUMBER: SC167317 (Scotland)

Abbreviated Unaudited Accounts for the Year Ended 31 August 2013

for

D N L Engineering Limited

WEDNESDAY



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26/02/2014

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COMPANIES HOUSE

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for the Year Ended 31 August 2013

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D N L Engineering Limited  
Company Information  
for the Year Ended 31 August 2013

DIRECTORS: D Leake  
Mrs N Leake

SECRETARY: Mrs N Leake

REGISTERED OFFICE: 3 Cairnseat  
INVERURIE  
AB51 5JH

REGISTERED NUMBER: SC167317 (Scotland)

ACCOUNTANTS: Atholl Scott  
Chartered Accountants  
Victoria House  
13 Victoria Street  
ABERDEEN  
AB10 1XB

Abbreviated Balance Sheet  
31 August 2013

	Notes	31.8.13 £	31.8.12 £
<b>FIXED ASSETS</b>			
Tangible assets	2	1,304	1,601
<b>CURRENT ASSETS</b>			
Debtors		47,178	13,665
Cash at bank		43,198	22,720
		<u>90,376</u>	<u>36,385</u>
<b>CREDITORS</b>			
Amounts falling due within one year		(50,372)	(24,779)
<b>NET CURRENT ASSETS</b>		<u>40,004</u>	<u>11,606</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		41,308	13,207
<b>PROVISIONS FOR LIABILITIES</b>		(261)	(320)
<b>NET ASSETS</b>		<u>41,047</u>	<u>12,887</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	100	100
Profit and loss account		40,947	12,787
<b>SHAREHOLDERS' FUNDS</b>		<u>41,047</u>	<u>12,887</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 20/02/14 and were signed on its behalf by:

*Mona Leake*  
Mrs N Leake - Director

Notes to the Abbreviated Accounts  
for the Year Ended 31 August 2013

1. ACCOUNTING POLICIES

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents amounts receivable for services rendered during the year, exclusive of value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings- 15% on reducing balance  
Computer equipment - 33% on cost

**Deferred tax**

The payment of taxation is deferred or accelerated because of timing differences between the treatment of certain items for accounting and taxation purposes. Deferred tax assets are recognised only to the extent that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Full provision for deferred taxation is made under the liability method, without discounting, on all timing differences that have arisen, but not reversed by the balance sheet date, unless such provision is not permitted by accounting standards.

In accordance with such standards deferred tax is not provided for:

- a) revaluation gains on land and buildings, unless there is a binding agreement to sell them at the balance sheet date; and
- b) gains on the sale of non-monetary assets, if the taxable gain will probably be rolled over.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 September 2012	7,869
Additions	868
Disposals	(475)
At 31 August 2013	8,262
<b>DEPRECIATION</b>	
At 1 September 2012	6,268
Charge for year	849
Eliminated on disposal	(159)
At 31 August 2013	6,958
<b>NET BOOK VALUE</b>	
At 31 August 2013	1,304
At 31 August 2012	1,601

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 August 2013

3. CALLED UP SHARE CAPITAL

Allotted and issued:				
Number:	Class:	Nominal	31.8.13	31.8.12
		value:	£	£
100	Ordinary	1	<u>100</u>	<u>100</u>

4. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 August 2013 and 31 August 2012:

	31.8.13	31.8.12
	£	£
<b>D Leake and Mrs N Leake</b>		
Balance outstanding at start of year	1,653	12,101
Amounts advanced	21,568	14,203
Amounts repaid	(3,658)	(24,651)
Balance outstanding at end of year	<u>19,563</u>	<u>1,653</u>

Advances and repayments during the year have been summarised. The above loan is unsecured, interest free and repayable on demand.

Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
D N L Engineering Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

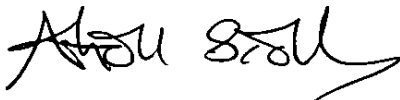
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of D N L Engineering Limited for the year ended 31 August 2013 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the Board of Directors of D N L Engineering Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of D N L Engineering Limited and state those matters that we have agreed to state to the Board of Directors of D N L Engineering Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that D N L Engineering Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of D N L Engineering Limited. You consider that D N L Engineering Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of D N L Engineering Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Atholl Scott  
Chartered Accountants  
Victoria House  
13 Victoria Street  
ABERDEEN  
AB10 1XB

Date: 21 FEBRUARY 2014